

UNITED STATES TAX COURT
WASHINGTON, DC 20217

LAWRENCE W. DOYLE AND JOHN F.)	
MOYNIHAN,)	
)	
Petitioners,)	
)	
v.)	Docket No. 4865-19W.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On March 11, 2019, petitioners filed the petition to commence this whistleblower case. The petition does not bear the original signature of petitioner Lawrence W. Doyle, or the original signature of a practitioner who represents Mr. Doyle and is admitted to practice before this Court, as required by the Tax Court Rules of Practice and Procedure. We will direct petitioner Lawrence W. Doyle to file a Ratification of Petition.

Furthermore, under Rule 345(b), Tax Court Rules of Practice and Procedure, in a filing with the Court in a whistleblower action, the party making the filing “shall refrain from including, or shall take appropriate steps to redact, the name, address, and other identifying information of the taxpayer to whom the claim relates.” Rule 345(b) further provides that the party “filing a document that contains redacted information shall file under seal a reference list that identifies each item of redacted information and specifies an appropriate identifier that uniquely corresponds to each item listed.” Petitioners did not fully redact the petition and all attachments as to references to the taxpayer(s) to whom petitioners’ claims relate (the target taxpayer(s)) and file a reference list along with the petition. Accordingly, the Court will seal the petition.

Upon due consideration and for cause, it is

ORDERED that the petition, filed March 11, 2019, is sealed. It is further

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ORDERED that the Clerk of the Court shall remove the petition from the Court's public record and it shall be retained by the Court in a sealed file which shall not be inspected by any person or entity except by an Order of the Court. It is further

ORDERED that, when filing or lodging documents in this case in the future, the parties shall refrain from including, or take appropriate steps to redact, the name, address, and other identifying information of the target taxpayer(s), and either (1) concurrently file or lodge, as appropriate, under seal a reference list that identifies each item of redacted information and specifies an appropriate identifier that uniquely corresponds to each item listed, or (2) concurrently file or lodge, as appropriate, under seal an unredacted version of any redacted document that is filed or lodged. If utilizing the former method, the parties shall file redacted versions of documents accompanied by a reference list of redacted information, which must be filed or lodged, as appropriate, under seal and specifically identify and state each item of redacted information (for example, when the target taxpayer's name is redacted, the reference list must identify that redaction and also state the target taxpayer's name). If utilizing the latter method, the versions shall be clearly marked as "Unredacted" or "Redacted", as appropriate, and the redacted version shall be an exact duplicate of the corresponding unredacted version, including attachments and exhibits, except for the redactions made with respect to the identifying information of the target taxpayer(s). It is further

ORDERED that, on or before April 5, 2019, petitioner Lawrence W. Doyle shall file a proper Ratification of Petition. Failure to comply with this Order may result in the dismissal of this case for lack of jurisdiction as to petitioner Lawrence W. Doyle. It is further

ORDERED that the Clerk of the Court shall attach to the copy of this Order served on petitioner Lawrence W. Doyle a form which petitioner may use for purposes of filing a proper Ratification of Petition.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
March 14, 2019

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RATIFICATION OF PETITION

I, Lawrence W. Doyle, have read the Petition filed with the
Court on March 11, 2019, and hereby ratify and affirm the filing of said document
by signing below.

Signed _____
Lawrence W. Doyle

Dated _____